



interview
tips

EIC with a Qualifying Child

Probe/Action: Ask the taxpayer:

step
1

Does your qualifying child have an SSN that allows him or her to work?

Note: Answer NO only if the child's social security card says "NOT VALID FOR EMPLOYMENT" and his or her SSN was obtained to get a federally funded benefit.

If YES, go to Step 2.

If NO, STOP. You cannot claim the EIC on the basis of this qualifying child.

step
2

Is the child your son, daughter, stepchild, adopted child, or eligible foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them?

If YES, go to Step 3.

If NO, STOP. This child is not your qualifying child. Go to interview tips for EIC without a Qualifying Child.

step
3

Was the child any of the following at the end of the tax year:

- Under age 19 and younger than the taxpayer (or spouse, if filing jointly)
- Under age 24 and a full-time student and younger than the taxpayer (or spouse, if filing jointly), or
- Any age and permanently and totally disabled?

If YES, go to Step 4.

If NO, STOP. This child is not your qualifying child. Go to interview tips for EIC without a Qualifying Child.

step
4

Did the child file a joint return for the year?¹

Note: Answer NO if the child and his or her spouse filed a joint return only as a claim for a refund.

If NO, go to Step 5.

If YES, STOP. This child is not your qualifying child (failed the joint return test). Go to interview tips for EIC without a Qualifying Child.

step
5

Did the child live with you in the United States for more than half (183 days for 2011) of the tax year?

Note: Active duty military personnel stationed outside the United States are considered to live in the United States for this purpose.

If YES, go to Step 6.

If NO, STOP. This child is not your qualifying child. Go to interview tips for EIC without a Qualifying Child.

step
6

Is the child a qualifying child of another person?

Note: There may be a case when a qualifying child cannot be claimed by anyone. **Example:** The only parent that the child lives with does not work nor files a tax return and another adult cannot meet the general eligibility rules. In this example no one qualifies to claim this child as a qualifying child for EIC.

If YES, explain to the taxpayer what happens when more than one person claims the EIC using the same child (Qualifying Child of More than One Person rule). If the taxpayer chooses to claim the credit with this child, compute the EIC using the appropriate EIC worksheets.

If NO, compute the EIC using the appropriate EIC worksheet.

¹ If your child was married at the end of the year, he or she does not meet the joint return test unless you can claim the child's exemption or you cannot claim the child's exemption because you gave that right to the child's other parent.